

# ***PR 2000/13W - Income tax: The Port Robe Estate Vineyard Project***

 This cover sheet is provided for information only. It does not form part of *PR 2000/13W - Income tax: The Port Robe Estate Vineyard Project*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 September 2000*



---

## Product Ruling

### Income tax: The Port Robe Estate Vineyard Project

---

#### *Preamble*

*The number, subject heading, and the **What this Product Ruling is about** (including **Tax law(s)**, **Class of persons and Qualifications** sections), **Date of effect**, **Withdrawal**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. Product Ruling PR 1999/95 explains Product Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner*

---

## Withdrawal

---

1. This Ruling has been withdrawn on 27 September 2001 and replaced by PR 2000/103.

---

### Commissioner of Taxation

15 March 2000

---

#### *Previous draft:*

Not previously issued in draft form

#### *Related Rulings/Determinations:*

TR 92/1; TR 92/20; TR 97/11;  
TR 97/16; TD 93/34; TR 98/22;  
PR 1999/95

#### *Subject references:*

- carrying on a business
- commencement of business
- fee expenses
- interest expenses
- management fees expenses
- primary production
- primary production expenses
- producing assessable income
- product rulings
- public rulings
- schemes and shams
- taxation administration
- tax avoidance

- tax benefits under tax avoidance schemes
- tax shelters
- tax shelters project

#### *Legislative references:*

- ITAA 1936 44(1)
- ITAA 1936 51(1)
- ITAA 1936 82KH(1)
- ITAA 1936 82KH(1F)(b)
- ITAA 1936 82KJ
- ITAA 1936 82KK
- ITAA 1936 82KL
- ITAA 1936 82KL(1)
- ITAA 1936 82 KZL
- ITAA 1936 82KZM
- ITAA 1936 82KZMA
- ITAA 1936 82KZMB
- ITAA 1936 82KZMC
- ITAA 1936 82KZMD
- ITAA 1936 Pt IVA
- ITAA 1936 177A

# PR 2000/13

- ITAA 1936 177C
  - ITAA 1936 177D
  - ITAA 1997 6-5
  - ITAA 1997 8-1
  - ITAA 1997 8-1(2)(a)
  - ITAA 1997 25-25
  - ITAA 1997 27-5
  - ITAA 1997 27-30
  - ITAA 1997 42-15
  - ITAA 1997 42-118
  - ITAA 1997 42-125
  - ITAA 1997 42-160
  - ITAA 1997 42-165
  - ITAA 1997 42-345
  - ITAA 1997 43-10
  - ITAA 1997 110-125
  - ITAA 1997 Subdiv 387-B
  - ITAA 1997 387-125
  - ITAA 1997 387-130
  - ITAA 1997 387-150
  - ITAA 1997 Subdiv 387-D
  - ITAA 1997 387-305
  - ITAA 1997 387-310
  - ITAA 1997 Subdiv 960-Q
  - ITAA 1997 960-335
  - ITAA 1997 960-340
  - ITAA 1997 960-345
  - ITAA 1997 960-350
  - ITAA 1997 995-1(1)
- 

ATO references:

NO 99/4544-0

BO

FOI number: I 102162

ISSN: 1441-1172